

EXHIBIT 66

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK
INDEX NO. 08603803/2008
Justice Richard B. Lowe

CONFIDENTIAL

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NEW YORK UNIVERSITY,
Plaintiff,
- against -
ARIEL FUND LIMITED, GABRIEL CAPITAL
CORPORATION, J. EZRA MERKIN, FORTIS BANK
(CAYMAN) LTD., FORTIS PRIME SOLUTIONS
(CAYMAN) LTD., FORTIS BANK, BDO TORTUGA,
and BDO INTERNATIONAL,
Defendants.

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February 9, 2009
9:59 a.m.

CONFIDENTIAL TRANSCRIPT

Videotaped deposition of J.
EZRA MERKIN, pursuant to Subpoena, held at
the offices of Scott & Scott, LLP, 29 West
57th Street, New York, New York, before
Jineen Pavesi, a Registered Professional
Reporter, Registered Merit Reporter,
Certified Realtime Reporter and Notary
Public of the State of New York.

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|--|--|
| <p>1 MERKIN - CONFIDENTIAL</p> <p>2 Steffens about Madoff in his days at 01:44:17PM</p> <p>3 Merrill. 01:44:19PM</p> <p>4 MR. LEVANDER: The question is 01:44:21PM</p> <p>5 broader, it is any -- 01:44:21PM</p> <p>6 A. Any human being, certainly John 01:44:24PM</p> <p>7 Steffens. 01:44:26PM</p> <p>8 Q. When did you discuss it with 01:44:27PM</p> <p>9 John Steffens? 01:44:29PM</p> <p>10 A. Over a period of years, 01:44:30PM</p> <p>11 probably starting at around 2000, 2001, 01:44:32PM</p> <p>12 early 2000s. 01:44:35PM</p> <p>13 MS. KASWAN: Why don't we break 01:44:42PM</p> <p>14 for lunch. 01:44:44PM</p> <p>15 MR. LEVANDER: Are you finished 01:44:45PM</p> <p>16 with your answer? 01:44:46PM</p> <p>17 THE WITNESS: I can't imagine I 01:44:49PM</p> <p>18 am; any other human being in the world? 01:44:51PM</p> <p>19 MR. LEVANDER: Yes. 01:44:53PM</p> <p>20 THE WITNESS: There are 01:44:56PM</p> <p>21 investors, prospective investors, there 01:44:56PM</p> <p>22 were prospective investors who didn't come 01:44:59PM</p> <p>23 in. 01:45:02PM</p> <p>24 MR. LEVANDER: Money managers. 01:45:02PM</p> <p>25 THE WITNESS: Other money 01:45:03PM</p> | <p>1</p> <p>2 AFTERNOON SESSION 02:13:19PM</p> <p>3 2:39 p.m. 02:13:19PM</p> <p>4 THE VIDEO TECHNICIAN: Back on 02:38:59PM</p> <p>5 the record, time on the video monitor is 02:38:59PM</p> <p>6 2:39 p.m. 02:39:01PM</p> <p>7 This starts Tape No. 4. 02:39:02PM</p> <p>8 J. E Z R A M E R K I N, resumed. 02:39:02PM</p> <p>9 CONTINUED EXAMINATION 02:39:02PM</p> <p>10 BY MS. KASWAN: 02:39:05PM</p> <p>11 Q. Mr. Merkin, actually I will ask 02:39:05PM</p> <p>12 you a couple of more questions about 02:39:09PM</p> <p>13 Merkin Exhibit 1. 02:39:10PM</p> <p>14 The third bullet on the page 02:39:13PM</p> <p>15 20876 refers to Friehling & Horowitz. 02:39:16PM</p> <p>16 That's not the same 02:39:26PM</p> <p>17 Mr. Horowitz that you referred to earlier, 02:39:28PM</p> <p>18 is it? 02:39:30PM</p> <p>19 A. I don't think so. 02:39:30PM</p> <p>20 Q. Do you know whether or not he 02:39:32PM</p> <p>21 is any relation? 02:39:33PM</p> <p>22 A. I don't have the slightest 02:39:34PM</p> <p>23 idea. 02:39:35PM</p> <p>24 Q. Did you ever speak to anybody 02:39:35PM</p> <p>25 at Friehling & Horowitz? 02:39:37PM</p> |
| <p>1 MERKIN - CONFIDENTIAL</p> <p>2 managers. 01:45:05PM</p> <p>3 It is not a short list nor do I 01:45:06PM</p> <p>4 have it handy in my head. 01:45:08PM</p> <p>5 MS. KASWAN: Let's break for 01:45:11PM</p> <p>6 lunch. 01:45:12PM</p> <p>7 THE VIDEO TECHNICIAN: Time on 01:45:13PM</p> <p>8 the video monitor is 1:45 p.m., off the 01:45:14PM</p> <p>9 record, this ends Tape No. 3. 01:45:17PM</p> <p>10 (Lunch recess: 1:45 p.m.) 02:13:19PM</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p> | <p>1 MERKIN - CONFIDENTIAL</p> <p>2 A. I did not. 02:39:38PM</p> <p>3 Q. To your knowledge, did anybody 02:39:39PM</p> <p>4 at BDO ever speak to them? 02:39:41PM</p> <p>5 A. BDO has workpapers that 02:39:44PM</p> <p>6 describe the ambit of what they have to do 02:39:47PM</p> <p>7 and I just don't know whether this is on 02:39:50PM</p> <p>8 that or isn't on that. 02:39:52PM</p> <p>9 Q. Did you ever do any due 02:39:54PM</p> <p>10 diligence with respect to Friehling & 02:39:57PM</p> <p>11 Horowitz? 02:39:59PM</p> <p>12 A. I have had conversations with 02:39:59PM</p> <p>13 Mr. Madoff about Friehling & Horowitz as 02:40:01PM</p> <p>14 recently as I think November of 2008. 02:40:04PM</p> <p>15 Q. What did Mr. Madoff tell you 02:40:12PM</p> <p>16 about Friehling & Horowitz? 02:40:14PM</p> <p>17 A. Well, it is important to sort 02:40:15PM</p> <p>18 of make sure you understand the setting of 02:40:17PM</p> <p>19 that meeting. 02:40:19PM</p> <p>20 As I often did with investors 02:40:21PM</p> <p>21 of ours, I brought them with me to a 02:40:25PM</p> <p>22 meeting with Mr. Madoff, this was a group 02:40:28PM</p> <p>23 from UBP, Union Banque Privee, and a group 02:40:31PM</p> <p>24 of due diligence specialists within Union 02:40:36PM</p> <p>25 Banque Privee, who were investors of ours 02:40:39PM</p> |

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| Exhibit 6 | Bates No. 7769 through 70 | 170 |
| Exhibit 7 | December 12, 2008, e-mail from Mike Autera | 180 |
| Exhibit 8 | e-mail dated December 11, 2008, purporting to be from Victor Teicher | 191 |